

Rules - WP2 - Cost Center codification

Production cost centers

Standard codification

The codification of a cost center used for production is the combination of :

- The plant code (4 digit)
- "-"
- 4 digits, the first digit depends on the use of the cost center

P P P P Plant code

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X

- 1 = direct production costs
 - Utilities VC
 - Workshop
- 2 = Indirect production costs
- 3 = non production fixed costs
- 7 = other variable costs

X X X Free

Example

Codification of a cost center used for the workshop "Compounding" in the plant 7822 Belle-Etoile

7 8 2 2 Plant code = 7822

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1

- 1 = direct production costs
 - Utilities VC
 - **Workshop**
- 2 = Indirect production costs
- 3 = non production fixed cost
- 7 = other variable costs

1 0 0 Free

Other cost centers

Standard codification

The codification of a cost center not used for production is the combination of :

- Company code
- "-"
- 4 digits, the first digit (or the first 2 digits) depend on the use of the cost center

Cost centers starting with 8* are technical cost centers. If the codification range for 83* is completed, 85* codification should follow. An helpful resource is the file [Assessment cycles rules for WP2](#).

C C C C Company code

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X

- 5 = Corporate Business Services (CBS)
- 6 = GBU SG&A
- 7 =
 - 71 - Variable selling expenses
 - 71, 72, 73 or 74 - Sales correction
 - 75 – Inventory depreciation
- 8 =
 - 81 – Restructuring
 - 83 – Other operational costs
 - 88 – R&I
- 9 = Post operating result

X X X Free

Example

Codification of a cost center used for Strategic Marketing in the company ZFR3 Rhodia Operations

Z F R 3 Company code = ZFR3

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6

- 5 = Corporate Business Services (CBS)
- 6 = GBU SG&A**
- 7 =
 - 71 - Variable selling expenses
 - 71, 72, 73 or 74 - Sales correction
 - 75 – Inventory depreciation
- 8 =
 - 81 – Restructuring
 - 83 – Other operational costs
 - 88 – R&I
- 9 = Post operating result

2 1 9 Free